

Application No. 10/549,503

January 9, 2008

Reply to the Office Action dated October 10, 2007

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**AMENDMENTS TO THE SPECIFICATION:**

Please REPLACE the Title of the Invention with the following amended Title of the Invention:

~~DIMMER ELEMENT AND DISPLAY ELEMENT USING THE SAME~~  
DIMMING DEVICE AND DISPLAY  
DEVICE INCORPORATING THE SAME

*Amk*  
Please REPLACE the first paragraph on page <sup>85</sup>~~84~~ of the Substitute Specification with the following amended paragraph:

The display device of the present embodiment includes a light absorbing layer **5**, electrodes **3b**, a conversion layer **2**, a dimming layer **1**, electrodes **3a**, and color filters **6** layered in this order on a substrate **14**. As shown in FIG. **18**, the electrodes **3b** include a plurality of patterns extending in parallel, whereas the electrodes **3a** include a plurality of patterns extending in a direction perpendicular to the electrodes **3b**. An appropriate voltage can be applied to each pair of electrodes **3a**, **3b**. However, it would also be possible to simply short-circuit the electrodes **3a** and electrodes **3b** as necessary. The color filters **6** include a plurality of patterns extending substantially in parallel to the electrodes **3a**. Among these patterns, typically three patterns of R(red), G(green), and B(blue) are formed for each pixel.

Please REPLACE the paragraph bridging pages 88 and 89 of the Substitute Specification with the following amended paragraph:

The light absorbing layer **5** is formed on the substrate **14**. The light absorbing layer **5** may be a layer (black) that absorbs light in the entire visible light region, or a layer (any other color) that absorbs light in a part of the visible light region. The formation of the light absorbing